REPORT

ON THE

ADMINISTRATION

OF THE

SALT DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1914-1915,

WITH

APPENDICES.

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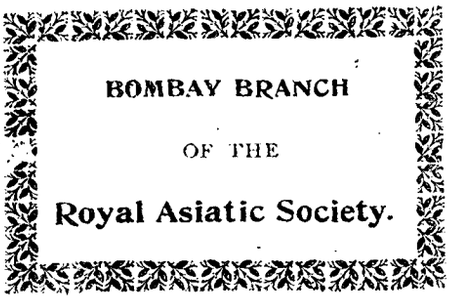

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TABLE OF CONTENTS.

Paragraph.		Page.
1	Introductory	1
2	Collector's office	*ib.*
3	Supervising staff	*ib.*
4	Strength of the Department	*ib.*
5	Summary of constitution and operations of the Department... ...	2
6	Financial results	*ib.*
	SALT.	
7	General sources of supply	3
	BARAGRA SALT.	
8	Produce and sales	3
9	Issues for local consumption	*ib.*

Erratum.

(*i*) *For* "1" *read* "12" in column 3 of the statement in paragraph 5 of the Report.

(*ii*) In the last column of Appendix D *read* "11,748-5-2" *for* "11,748".

(*iii*) In the last column of the statement in paragraph 2 of the Commissioner's Review *for* "8" *read* "18".

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34	Farms and Government salt-works...	*ib.*
35	Issue of denaturalised salt free of duty from salt-works and from fish-curing yards for manuring purposes	*ib.*
36	Bitterns (Magnesium Chloride)	11 & 12
37	Water-supply in salt tálukas	12
38	Issue of salt for industrial purposes	*ib.*
	CONCLUDING REMARKS.	
39	Redistribution of the charges of the Thána, Uran and Ratnágiri Ranges...	12
40	Seizure of important Cocaine and Silver smuggling cases	*ib.*
41	Arrangements for regular coast patrols to watch the movements of suspicious vessels at the commencement of the War	*ib.*
42	Conference of Assistant Collectors	13
43	Preservation and destruction of old records	*ib.*
44	Reconstruction of the Coast Guard Service; transfer of Coast Guard boats to the Royal Indian Marine for maintenance and repairs; proposals for the improvement of pay and prospects of all branches of service	*ib.*
45	Transfer of officers to the Indian Army Reserve of Officers	*ib.*

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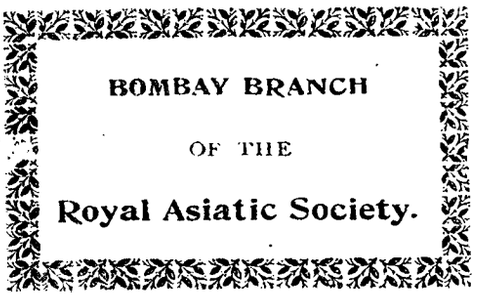

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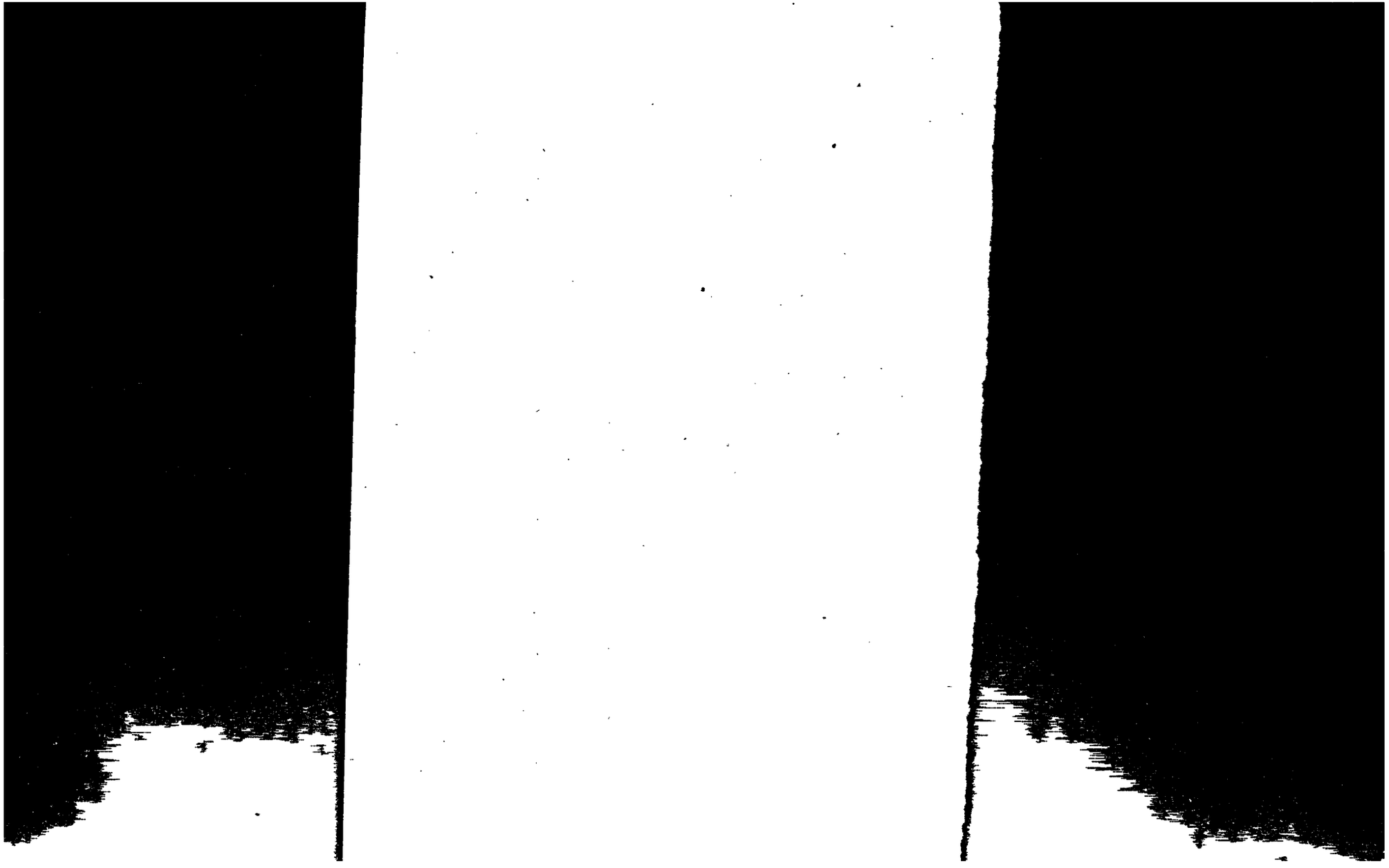

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TABLE OF CONTENTS.

Paragraph.		Page.
1	Introductory	1
2	Collector's office	*ib.*
3	Supervising staff	*ib.*
4	Strength of the Department	*ib.*
5	Summary of constitution and operations of the Department... ...	2
6	Financial results	*ib.*
	SALT.	
7	General sources of supply	3
	BARAGRA SALT.	
8	Produce and sales	3
9	Issues for local consumption	*ib.*
10	Through booking system	3 & 4
11	Loss and wastage	4
12	Stock at the end of the year	*ib.*
13	The Manufacturing Season	5
14	Storage	*ib.*
15	Cost price paid and advances made to agrias	*ib.*
16	Khárághoda village; its sanitation and water-supply	5 & 6
	SEA SALT.	
17	Produce at Dhárásna and Konkan salt-works	6
18	Sales	7
19	Loss and wastage	7 & 8
20	Stock at the close of the season	8
21	Prices of salt at the salt-works	*ib.*
	IMPORTED SALT.	
22	Quantity and distribution of imported salt	*ib.*
23	Consumption of salt in the Presidency	9
24	Market prices	*ib.*
	REVENUE AND EXPENDITURE.	
25	Receipts and expenditure	*ib.*
26	Items of increase in receipts	9 & 10
27	Items of decrease in receipts	10
28	Items of increase in expenditure	*ib.*
29	Items of decrease in expenditure	*ib.*
	MISCELLANEOUS.	
30 @ 32	Fish-curing yards	10 & 11
33	Offences	11
34	Farms and Government salt-works...	*ib.*
35	Issue of denaturalised salt free of duty from salt-works and from fish-curing yards for manuring purposes	*ib.*
36	Bitterns (Magnesium Chloride)	11 & 12
37	Water-supply in salt tálukas	12
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39	Redistribution of the charges of the Thána, Uran and Ratnágiri Ranges...	12
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44	Reconstruction of the Coast Guard Service; transfer of Coast Guard boats to the Royal Indian Marine for maintenance and repairs; proposals for the improvement of pay and prospects of all branches of service	*ib.*
45	Transfer of officers to the Indian Army Reserve of Officers	*ib.*

Page

APPENDICES.

Appendix A.—Statement showing the produce and sales of salt manufactured in the Bombay Presidency for the years 1913-14 and 1914-15 ... 16 & 17
Appendix B.—Statement showing the distribution of Baragra salt during the years 1913-14 and 1914-15 18
Appendix C.—Comparative statement showing the quantity of salt removed for consumption within and without the Presidency from the sea salt-works in British territory, together with the distribution of issues ... 19
Appendix D.—Statement showing quantities of foreign salt imported by sea and by land into the Bombay Presidency during the year 1914-15 ... 20 & 21
Appendix E.—Statement showing the quantity of each description of salt imported and delivered from salt-works in the Bombay Presidency during the years 1913-14 and 1914-15 22
Appendix F.—Details of issue of salt from different sources of supply during the years 1913-14 and 1914-15 ... ... *ib.*
Appendix G.—Statement showing the average market price of salt in each District of the Bombay Presidency during the financial years 1911-12, 1912-13, 1913-14 and 1914-15 23
Appendix H.—Statement showing the details of receipts and expenditure of the Salt Department in all its branches for the year 1914-15, contrasted with those for the year 1913-14 ... ... 24 to 26
Appendix I.—Statement showing the transactions—credit and cash—during the past three years 26
Appendix J.—Statement showing the operations at the Fish-curing Yards in the Bombay Presidency for the years 1913-14 and 1914-15 ... 27
Appendix K.—Statement showing details of cases of salt smuggling disposed of by the Salt Department during the year 1914-15 ... 28

C. R.—No. 1654 OF 1915.

From

W. C. SHEPHERD, ESQUIRE, B.A., I. C. S.,
Collector of Salt Revenue,
Bombay;

To

The Commissioner of Customs, Salt, Opium and Abkari,
Bombay.

Poona, 27th July 1915.

Sir,

I have the honour to submit the Annual Report on the administration of the Salt Department for the financial year 1914-15. INTRODUCTORY.

2. I was in charge of the Department from 1st April till the 26th May when I proceeded on six months' leave. I was relieved by Mr. J. Crerar, M.A., I. C. S. He continued to act till the 14th August when he was appointed to act as Deputy Secretary to Government. Shortly after the outbreak of war I was recalled to duty, and arrived in Bombay on the 11th September and held charge of the Department till the end of the year. During the interval, Mr. H. G. Bulkley, the Senior Assistant Collector, acted from 15th to 24th August and Mr. R. D. Bell, M.A., I. C. S., from 25th August to 10th September. Collector's office.

3. The Supervising staff throughout the year consisted, as before, of one Collector, ten Assistant Collectors and one Native Assistant to the Collector. Supervising staff.

4. During the year under report the following changes were made in the subordinate establishment :— Strength of the Department.

(*a*) By Government Resolution, Revenue Department, No. 8795, dated the 24th September 1912, the following establishment was entertained from 1st October 1914 to guard the new salt-work constructed between Kharaghoda and Udu :—

12-monthly.

		Rs.
1	Havildar	15
1	Naik	13
6	Peons	11 each.
6	Do.	10 each.

9-monthly.

12	Peons	8 each.

(*b*) By Government Resolution, Revenue Department, No. 11642, dated the 29th December 1913, the menial establishment of the Daman Frontier consisting of 10 Naiks on Rs. 13, 71 peons on Rs. 11, 79 peons on Rs. 10 and 91 peons on Rs. 9 was reduced to 9 Naiks on Rs. 13, 72 peons on Rs. 11 and 147 peons on Rs. 10. The saving thus effected was partially utilised for the creation of a reserve force of 45 peons on Rs. 8-11-6 each in the Thána and Uran Ranges.

(*c*) By Government Resolution, Revenue Department, No. 4226, dated the 6th May 1914, the entertainment during the manufacturing season of the temporary menial establishment out of the discretionary grant in the Uran Range was discontinued and in lieu thereof the employment of 12 twelve-monthly peons on Rs. 9-11-0 each was sanctioned.

(*d*) By Government Resolution, Revenue Department, No. 4508, dated the 13th May 1914, the two peons, one on Rs. 9-11-0 and the other on Rs. 8-11-6, employed at the Kirnapani Naka, were transferred from the Presidency Division to the Portuguese Frontier with effect from 1st May 1914. This put an end to an anomalous arrangement under which the establishment was under the Assistant Collector, Ratnagiri Range, whereas the Naka itself was under the Assistant Collector, Goa Frontier.

(*e*) By Government Resolution, Revenue Department, No. 5514, dated the 13th June 1914, the Assistant Inspector's post on Rs. 35 on the Pritchard Salt-works establishment at Kharaghoda was converted into a Senior Jamadarship on Rs. 40, the pay of the Jamadar in the Kharaghoda agar was raised from Rs. 20 to Rs. 30 and two additional Jamadars' posts, one on Rs. 35 for the new agar at Kharaghoda and the other on Rs. 25 for the Kharaghoda village, were created from 1st October 1914.

(*f*) By Government Resolution, Revenue Department, No. 3002, dated the 11th March 1915, the pay of the Special Officer at Mormugao was raised from Rs. 250 to Rs. 300 and that of his clerk from Rs. 40 to Rs. 50 and the following additional menial establishment was given to him from 1st March 1915 :—

12-monthly.

			Rs.
2 Peons on	...	...	... 11 each.
2 do.	...	...	... 10 „

(*g*) By Commissioner of Customs, Salt, Opium, and Abkari's No. S. Est. 1/9 of 8th May 1914 the entertainment of a ward boy on Rs. 10 per mensem for the dispensary at Kharaghoda was sanctioned.

(*h*) By Government Resolution, Revenue Department, No. 3278, dated the 18th March 1915, a personal allowance of Rs. 50 per mensem was sanctioned on account of specially meritorious service to Khán Bahádur Ghulam Yassin Ghulam Mustapha, Inspector, Pritchard Salt-works, Khárághoda, until he retires from service.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is subjoined, the corresponding figures for 1913-14 being given for the purpose of comparison :—

	1913-14.	1914-15.	Increase.	Decrease.
1. Number of supervising officers.	12	1	.....	.....
2. Number of subordinate establishment	5,896	5,963	67	.....
3. Number of tálukas ...	39	39	.....	.....
4. Number of salt-works ...	426	426	.....	.....
5. Number of maunds of salt excised and imported by sea and land on payment of duty.	1,18,87,428	1,23,47,400	4,59,972	.....
6. Number of maunds of salt delivered free and at nominal rate of duty	6,76,581	8,97,268	2,20,687	.....
7. Total number of maunds of salt excised, imported, delivered free or at nominal duty.	1,25,64,009	1,32,44,668	6,80,659	.....
8. Total Revenue ... Rs.	1,27,59,184	1,43,80,295	16,21,111	.....
9. Number of offences enquired into	143	131	.....	12

6. The financial results of the last year's administration, compared with those of the preceding four years, are exhibited below :—

Year.	Gross Receipts.	Expenditure.	Refunds.	Total of Expenditure and Refunds.	Net Receipts.	Percentage charges on Gross Receipts.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1910-11 ...	1,22,97,870 15 11	20,08,127 9 6	53,376 8 1	20,61,504 1 7	1,02,36,366 14 4	16 12 3
1911-12 ...	1,33,15,700 9 8	21,26,306 4 6	47,988 8 0	21,74,294 12 6	1,11,41,405 13 2	16 5 4
1912-13 ..	1,24,15,063 4 0	21,44,092 13 8	71,344 6 1	22,15,437 3 9	1,01,99,626 0 3	17 13 6
1913-14 ...	1,27,59,184 15 10	20,47,016 4 4	69,504 15 4	21,16,521 3 8	1,06,42,663 12 2	16 9 5
1914-15 ...	1,43,80,294 14 11	20,73,104 6 9	96,018 3 9	21,69,122 10 6	1,22,11,172 4 5	15 1 4

SALT.

SALT.

General sources of supply.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified under the heads :—

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the two agars of Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt-works. These are Government property and worked departmentally.

(2) Sea-salt made within the Presidency. Of this the one factory of Dharasna on the south Gujarat Coast near Bulsar is both Government property and worked departmentally. The rest, with three exceptions, are grouped within a radius of 30 miles of Bombay City, and the few of them which are Government property are leased to private individuals for working ; the majority are owned as well as worked privately.

(3) Imported salt, mostly from sea salt-works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar ", *i.e.*, to the States of Travancore and Cochin : and free of all duty to the States of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjuwada on the Northern Frontier: also occasionally in replacement of duty-paid salt proved to have been lost at sea before the consignment had been passed at the Preventive Station.

BARAGRA SALT.

BARAGRA SALT.

Porduce and sales.

8. The produce and sales of Baragra salt are given in Appendix A and the manner in which the issues were distributed during the year under report is shown in Appendix B.

The quantity of Baragra salt in stock at the beginning of the year was 22 lákhs of maunds against 20½ lákhs of maunds at the beginning of the previous year. As reported in paragraph 13 of the Administration Report for 1913-14 unusually cloudy skies and heavy storms during that year affected the produce which fell off by 1¾ lákhs of maunds. 28¼ lákhs of maunds of Baragra salt were issued during the financial year under report against 29¼ lákhs in the previous year. The decrease was due to the fact that though an unusually large number of indents were received in January and February in anticipation of an increase in the duty, issues were postponed in order to avoid the necessity of opening a heap and the expense of making a heap of the new crop, and in fact 5½ lákhs of maunds of the new crop were issued as soon as it was brought into store.

Issues for local consumption.

9. There has been an increase during the year under report in the removals to all places except the agencies of Mahikantha, Rewakantha, Palanpur and Kathiawar, the City of Bombay and the District of East Khandesh. The large increase in the removals to the Ahmedabad, Kaira and the Panch Mahals Districts and the Gaekwar's territory is mainly due to unusually large purchases made by the public at the salt agencies through fear of a rise in the rate of duty. The increase in the case of the Ahmedabad District is also partly due to the use of Baragra salt for sizing and bleaching purposes in the Ahmedabad mills owing to the cessation of the imports of Magnesium Chloride from Germany. The issues to the Mahikantha, the Rewakantha and the Palanpur Agencies are either equal to or slightly in excess of the annual consumption in those Agencies. The falling off in the case of Bombay and East Khandesh calls for no remarks since Baragra salt is consumed there by a certain class of people only. The steady rise in removals to the Gaekwar's territory and the Broach District affords evidence of the utility of the Jambusar Frontier.

Through booking system.

10. For payment of duty, salt traders beyond the Presidency availed themselves of 21 treasuries and one railway station against 22 treasuries and one railway station during the previous year. The subjoined statement shows how

the different systems of payment of duty on Baragra salt have worked during the year under report compared with the previous year :—

Names of places at which duty was collected.	1913-14.	1914-15.
	Maunds.	Maunds.
Head-quarters office, Bombay, Main Stores, Kharaghoda, and Broach Custom House	7,15,578	5,80,242
At treasuries beyond the Presidency	16,04,289	15,77,922
At stations on the Indian Midland Railway ...	7,752	11,424
Total ...	23,27,619	21,69,588

Loss and wastage.

11. The amount of salt written off as loss and wastage was 2,15,154 maunds against 9,960 in the year 1913-14. But as explained in the last year's report the wastage of 1,94,574 maunds discovered on the clearance of open stores at the end of the season of 1913-14, which should, properly speaking, have been included in the figures for 1913-14, has been included in the figures for 1914-15, as the stores were actually cleared in April 1914. Similarly the wastage of 2,16,674 maunds found on the clearance of the open stores in April last has not been shown in the accounts for 1914-15 as the stores were cleared after the close of the financial year. The real loss and wastage should, therefore, be taken as 2,37,254 maunds against 2,04,533 maunds in 1913-14. The increase is mainly due to the fact that the extended portion of the open stores was used for the first time last season and the ground being soft rain water accummulated at the bottom and caused wastage of salt. The loss observed in the closed stores was 20,580 against 9,910 in 1913-14. On the whole the percentage of loss and wastage works out to 4·6 against 3·96 in 1913-14.

Stock at the end of the year.

12. The quantity of Baragra salt in stock at the end of the financial year was 21 lákhs of maunds against 22¼ lákhs at the close of the previous year. If the 31¾ lákhs, manufactured during the season of 1914-15 but stored and brought to account after the close of the financial year, be added to the balance, the total stock amounts to 52¾ lákhs. The stock is of course larger than on the same date last year but it is still considerably less than the average annual demand plus two years' reserve, the standard up to which we endeavour to work. It is hoped that with the opening of the new salt-work sanctioned by Government in 1912 the deficit will be gradually made up. Fifty-eight pans were laid out in the new work last season, though the circumstances were very unfavourable, because it was thought inadvisable to postpone the opening of the new salt-work any longer. The difficulties with which our officers at the Pritchard salt-works had to contend were very great. In the first place, after the outbreak of the War the agrias were firmly convinced that they were collected in order to be taken to the front as camp followers. It required all Khán Bahádur Ghulam Yassin's tact and influence to induce them to return to their work. Another difficulty which had to be overcome was the provision of adequate water-supply in the new agar. The cistern constructed in the agar could not be connected in time with the tank by means of pipes and temporary arrangement had to be made with the Railway Company for the supply of water from Viramgam in tank-wagons. Finally it was discovered when the well sinking began, that the tract selected for the new pans yielded no brine. This was entirely unexpected and no satisfactory reason has yet been found to account for it. Khán Bahádur Ghulam Yassin however induced the disheartened agrias to dig a large number of wells in the vicinity of the site selected, and after they had worked day and night for about a fortnight it was discovered that the brine had disappeared only from a tract about 400 yards in breadth running from east to west through the Rann. The site finally selected was so satisfactory that during the last manufacturing season more than 3 lákhs of maunds were produced in the 58 new pans. The final success in the face of all these difficulties is, I venture to think, highly creditable to Mr. Steele and Khán Bahádur Ghulam Yassin and the latter has shown himself well worthy of the title of "Khán Bahádur" and the personal allowance conferred on him in the year under report. It is proposed to increase the

number of pans in the new agar next year but the increase has to be made slowly owing to the difficulty in obtaining the requisite amount of skilled labour to work the pans.

13. The following table gives details of the manufacture of salt at the Pritchard Salt-works during the last two seasons :— The manufacturing season.

Salt-works.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Maunds.	Maunds.	Maunds.
Kharaghoda (including the new salt-work).	1913-14	264	14,26,348	5,403	12,859
	1914-15	292	16,13,223	5,525	13,633
Udu	1913-14	291	15,07,913	5,182	12,307
	1914-15	286	15,65,780	5,475	10,902
Total ...	1913-14	555	29,34,261	5,292	12,859
	1914-15	578	31,79,003	5,500	13,633

It is very satisfactory to note that the last season's crop has beaten all previous records not only in quantity but also in quality in spite of unfavourable conditions. I visited Kharaghoda at the close of the storage operations and had an opportunity of personally observing the remarkably high quality of the salt. The average yield per pan also shows improvement. Had it not been for the untimely rains in January, February and March and a cyclone at the end of March the total crop would have been still higher.

Brine was let into the first pan at Kharaghoda on the 29th October 1914 and into the last pan on the 10th December 1914. The first pan was cleared on the 19th March 1915 and the last on the 30th April 1915. At Udu brine was let into the first pan on the 29th October 1914 and into the last pan on the 15th December 1914. The first pan was cleared on the 20th March 1915 and the last on the 17th May 1915.

14. The storage operations began on 15th April 1915 and ended on the 27th May 1915. The daily average of the storage was 74,000 maunds against 65,206 maunds in the previous year, and has beaten all previous records. The result is very creditable to the railway staff by whose co-operation the storage was completed in a considerably shorter time than in previous years and a saving of about Rs. 1,200 was effected. Owing to the partial failure of the cotton crop in Gujarat and rise in the price of food-stuffs the paucity of labour at the stores was not so great as in the past but higher wages had to be paid to the labourers. Salt trucks in the agars were this year loaded by the agrias on payment of 2 annas per wagon. The agrias were greatly encouraged by this small addition to their income and they did the loading work very expeditiously. Storage.

15. The quantity of salt on which cost price at 1 anna 9 pies per Indian maund was paid to the agrias during the manufacturing season of 1914-15 was 30 lákhs of maunds and the amount paid was Rs. 3,30,318. This, divided amongst 1,734 agrias gives Rs. 190 per head for a working season. The total amount advanced to agrias as takávi during the year was Rs. 7,945 against Rs. 6,216 last year. The increase is due to the opening of 23 additional pans and the employment of new agrias in place of those who deserted. Cost price paid and advances made to *agrias*.

16. The rainfall at Kharaghoda during the year under report was 22·93 inches against 27·99 inches during the previous year. Kharaghoda has to depend on its big tank for its water-supply. This was not full last monsoon owing to scanty rainfall. It was therefore feared that the water-supply would fail at the beginning of the hot weather and timely measures were taken to dig supplementary wells in the tank and to clear away weeds and rank vegetation which obstructed the free flow of water into pipes and rendered it unfit for drinking. Kharaghoda village.

In Government Resolution, Public Works Department, No. A-13606 of 9th December 1914, Government sanctioned the resumption of the boring

experiments in the new village as there were reasons to believe that there is a water-bearing stratum there and that potable water might be obtained at a depth of about 375 feet. But the only plant sufficiently heavy to be of any use is at present at Nadiád. The deepening of the bore has therefore been postponed till the drilling plant is available.

The vital statistics of the Government village at Khárághoda during the year under report are as follows.

There were 85 births or 33·6 per mille against 71 or 29·5 per mille in 1913-14; the number of deaths was 56 or 22·1 per mille against 68 or 28·2 per mille in the previous year. This is a most striking and satisfactory improvement. The population of the village was 2,531 as compared with 2,409 last year. The total number of patients treated at the dispensary was 5,715 against 5,067 last year. The most common diseases were, as usual, malarial fever, diseases of the digestive system, opthalmia and skin eruptions. There were no deaths from small-pox, cholera or plague. The increase in the number of patients is due to the fact that all the menials suffering from malaria or enlargement of the spleen were compelled to take medicine from the dispensary. Quinine was freely distributed among all Government servants and agrias as a prophylactic.

The interesting report of Dr. Mhaskar on the malarial survey of Khárághoda has already been submitted to Government. Some of the improvements which could be attended to by departmental agency were carried out during the last monsoon including the draining and levelling of the area to the north and north-west of the village. The whole of the Gheda swamp was also satisfactorily drained. Mosquito brigades have also been formed as suggested by Dr. Mhaskar. He further suggested (1) the filling up or draining of the railway borrow pits, (2) the filling up of the various tanks and improvement of the agar drain and (3) the improvement of the old village of Khárághoda. With regard to the first, the Agent, B. B. and C. I. Railway, has expressed his inability to carry out the work at present on account of financial stringency. Plans and estimates for the second scheme are being prepared by the Public Works Department. The improvement of the old village has been put off till the other more urgent measures have been carried out. There is no doubt that the systematic efforts to deal with malaria which were initiated last year by Mr. Quin have had a very appreciable effect on the health of the village.

SEA SALT.

PRODUCE.

Dhárásna.

17. There was an increase of 56,238 maunds in the produce of the Dhárásna salt-work, owing partly to the late commencement of the rains of 1914 and partly to the fact that the agrias had been induced to start manufacturing operations earlier than usual in order that the new crop might be ready before the stock had been exhausted.

Konkan.

The Konkan salt-works including the Shiroda and Sánikatta works produced about 102 lákhs of maunds, an increase of nearly 9½ lákhs of maunds. The increase is partly due to the opening of a new salt-work in the Dádar táluka and to the extensive additions made to certain works in the Shewa, Belápur and Bassein tálukas, but mainly to the fact that the shilotries who anticipated a greater demand for sea salt in consequence of the cessation of the imports of salt from European countries owing to the War, started the manufacturing operations earlier than usual and made special efforts to produce an adequate supply. In accordance with the orders issued in Government Resolution, Revenue Department, No. 9526 of 7th October 1914 the Sarkárkuns in charge of salt tálukas were instructed to afford all possible facilities to the shilotries in increasing the outturn of salt. The result was that the Bombay salt-works were able to put a large crop of salt in the market in spite of untimely rain, falling in almost every month of the manufacturing season, and the market prices were kept down to the usual level as will be seen from the statement given in paragraph 21 below. It is well known that shilotries as a rule try to produce a quantity just sufficient to meet the actual demand

as sea-salt drops about 50 per cent. in value in a year and is almost unsaleable after having been kept for 2 years. The existing salt-works are capable of yielding about 120 lákhs of maunds annually. It is evident that the manufacturers are quite competent to anticipate and provide for an increase in the demand, and for some years to come there need be no uneasiness on this score. The increase of about 29,000 maunds in the produce of the Sanikatta works is mainly due to the formation of a salt owners' Co-operative Society. Under the influence of an energetic Secretary the Maliks set themselves to discover new markets for their salt, and in order to meet the increased demand 124 agars were worked in 1914-15 against only 90 in the previous year. The produce of the Shiroda salt-works shows a slight improvement.

Sales.

18. The sales during 1914-15 have beaten all previous records. There was an increase of eight lákhs of maunds, which is shared by almost all the centres in which the Bombay sea salt is consumed. The unprecedented increase is only partially due to any real rise in consumption. It was partly due to a larger demand from Calcutta and other places owing to the cessation of imports from foreign countries but mainly to large removals for purpose of storage in godowns through fear of a rise in the rate of duty. There was such a rush for salt in January that in many tálukas not only was every grain of salt in stock removed but even the new salt was removed as soon as it was brought on the platform. The sales in the Dharasna works remained normal, because by the end of January the whole stock had been removed and all permits had to be withheld till the new crop was ready for sale in the middle of March.

The quantities of sea-salt removed to the various provinces during the year under report are compared with those of the previous year in Appendix C. The removals to the Central Provinces have increased by about half a lákh and have again reached the usual figure. The consumption of sea-salt in Central India is trifling and calls for no remarks. The small increases in removals to the Nizam's territory and Mysore are due to trade fluctuations. The removals to Calcutta show an increase of over eighty thousand maunds owing partly to smaller imports of European salt which is largely consumed in Bengal. The large increase in removals to the Madras Presidency was, I believe, due to the expectation of a rise in the rate of duty. The removals to Foreign Malabar though considerably higher than last year are equal to the average of the past few years. There was an unusual drop last year owing to the efforts made by the Madras Government to introduce locally manufactured salt in the Travancore and Cochin States.

Loss and Wastage.

19. The loss and wastage returned at Dharasna was 22,289 maunds against 19,586 in the previous year, out of which 22,150 are reported to be due to over-estimation.

At the other sea salt-works the loss and wastage amounted to $8\frac{1}{4}$ lákhs of maunds against $6\frac{1}{4}$ lákhs in the previous year, as shown below :—

	Maunds.
Wastage from moisture	1,43,432
Loss by over-estimation	6,15,838
Loss by destruction of unsaleable refuse salt	69,200
	8,28,470

The percentage of loss and wastage is 7·4 against 6 in the previous year. The increase is due partly to the loss caused by the untimely rainfall in January, February and March last. There is an increase of nearly $1\frac{1}{2}$ lákhs of maunds in loss by over-estimation. The method of eye estimation of the contents of heaps is not accurate and is made of still less use by the fact that in the busy season it cannot be properly carried out. The figures in this connection are of no real value. I have had the subject of salt estimation under careful consideration for more than two years and have finally come to the conclusion (at which I may mention the ablest and most experienced Assistant

Collectors had already arrived) that the present system of estimation is worthless as a check on smuggling, and is indeed of no practical use for any purpose. I have therefore with your approval ordered the introduction of revised forms with effect from 1st November next. These forms have been worked out in consultation with Mr. Sandford, the Auditor of Custom House Accounts. Under the revised system the daily estimation of heaps by Sazedars has been done away with. Daily removals from each agar will be noted down in a register and the contents of heaps remaining on the platforms at the end of the manufacturing season will be ascertained by measurement and entered in another statement. The total of the actual removals of new salt and the contents of the heaps will be the actual produce of the agar during the manufacturing season.

Stock at the close of the season.

20. The balance of salt in the sea salt-works including Dharasna on the 30th June this year was 57¾ lákhs of maunds against 54¼ lákhs on the same date last year. The balance includes the produce of the whole year, less sales upto 30th June, whereas that shown in Appendix A represents the balance at the end of the financial year, *i.e.*, in the middle of the manufacturing season, and cannot be used as a basis from which to form an accurate estimate of the sufficiency or otherwise of stocks. The balance is quite sufficient to meet requirements till the middle of January when new salt is ready for sale in some of the tálukas. There will almost certainly be less demand for salt than usual till the quantities removed in excess of the usual requirements last season have been consumed. Last year again extensions of some of the salt-works in the Dadar, Uran and Belapur tálukas were sanctioned.

Prices of salt at the salt-works.

21. The following table shows the maximum, the minimum and the average prices of salt of the Northern and Middle Konkan, Shiroda and Sanikatta salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sanikatta.	
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 12 0	0 10 0	0 6 0	0 5 0	0 3 6	0 5 6
Minimum per maund ...	0 0 3	0 0 3	0 2 0	0 2 0	0 1 0	0 2 0
Average	0 1 10	0 1 10	0 3 9	0 3 4	0 2 2	0 3 4

Only one transaction took place at the highest price. The rates generally prevailing were 4, 3, 2 and 1 anna and 6 pies and 3 pies per maund in the Northern and Middle Konkan and 4, 3 and 2 annas in Shiroda and 5½, 5, 4½, 4, 3½, 3, 2½ and 2 annas in Sanikatta. The variations in the average rates as compared with the rates for last year are trifling. The increase at Sanikatta is due to the fact that in 1913-14 there was a split among the Maliks and each party tried to undersell the other. It is to be noted that these figures are supplied by the manufacturers themselves; they cannot be satisfactorily checked; and are probably very inaccurate.

Imported Salt.

Quantity and distribution of imported salt.

22. The quantity and distribution of salt imported into the Bombay Presidency are given in Appendix D.

The quantity of Goa salt imported during the year was almost the same as in the previous year, *viz.* 3¼ lákhs of maunds. The greater part was as usual imported by rail for Belgaum, Dhárwár, Bijápur, Madras and Mysore. The imports for the Madras Presidency are again showing a tendency towards increase, while those for Mysore are going down.

Consumption.

23. The total quantity of salt issued and imported for consumption in the Bombay Presidency is shown in the subjoined table :— Consumption of salt in the Presidency.

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarat	1913-14	9,90,553	65,30,918	12·5
	1914-15	10,89,783		13·7
Konkan, Deccan and Southern Maratha Country.	1913-14	25,87,768	1,56,15,054	13·6
	1914-15	26,10,220		13·7
Total ...	1913-14	35,78,321	2,21,45,972	13·3
	1914-15	37,00,003		13·7

It must be remarked that the figures do not show a real rise in the consumption per head. The increase is chiefly due to large purchases in anticipation of an increase in the salt duty. The population figures are those of the census of 1911 and consequently are below the present actuals.

24. The average market prices of salt in each district of the Presidency during the last four years will be found in Appendix G. On comparison of the prices for the year 1914-15 with those for the previous year, it will be seen that the prices in the Ahmedabad, Kaira and Broach Districts, where Baragra salt is supplied at a fixed price, remained stationary. The difference in the price in Bombay, Surat, Nasik, East Khandesh, Belgaum and Bijapur is insignificant and is due to trade fluctuations. In the Panch Mahals District where Baragra salt is consumed and can be obtained at a fixed price the increase is remarkable. The District Collector explains that the people of the district prefer old salt, for which merchants charge about two annas a maund more than for new salt and that last year merchants having larger stocks than in previous year charged higher rates. This latter reason does not sound convincing and I think that probably in 1913-14 the merchants of Panch Mahals obtained large quantities of heap salt which having been exposed to the sun for 5 to 7 years is harder than salt issued from the close and open stores, and that as no heap salt was issued in 1914-15 they raised the price of that kind of salt. The increase in the Thána District is again explained by the fact that the salt sold in 1914-15 being lighter in weight than that sold in the previous year the local measure was found to be equivalent to 123 tolas instead of 120½ tolas in 1913-14. The Collector of Kolaba cannot explain the increase in the Kolaba District. In the Ratnagiri and Kanara Districts there was a rise in the price during the monsoon owing to deficient stocks and combination among salt vendors. The Collector of West Khandesh informs me that the apparent rise in the price in his district is due probably to inaccurate statistics recorded in 1913-14. In the Dharwar District the rise is due to the damage caused to the stock owing to heavy rains and also to the demand for cash payments by the salt merchants in Goa. Market prices.

Revenue and Expenditure.

25. The receipts and expenditure on account of Salt Revenue for the year under report are shown in Appendix H. An explanation of some of the chief items on both sides of the accounts is given below. *SALT REVENUE.* Revenue and Expenditure.

26. The increase of Rs. 1 lákh under "Proceeds of sale of Baragra salt" is due to large payments made in January and February last for the removal of Baragra salt but as some of the indents were held over till April and May last the actual issues in 1914-15 were less than in the previous year. The increases of Rs. 15¾ lákhs and 11,594 respectively under "Excise duty on salt" and "Ground rent at maundage rate" are due partly to larger issues of salt and Items of increase in Revenue.

partly to the payment in advance on account of salt issued during the current year. Appendix I shows what the transactions credit and cash have been during the past three years. The increase of Rs. 12,562 under "Recovery of Salt Agent's Bagging and Sewing charges" is due to the payments made by up-country traders in 1914-15 along with duty and cost price for salt actually removed in the current year.

Items of decrease in Revenue.

27. The decrease of Rs. 77,585 under "Other items" is due to the credit in 1913-14 of the sale price of the Ahmedabad Salt Depôt buildings.

Items of increase in Expenditure.

28. The increase of Rs. 12,372 under "Salt purchase and freight" is due to the raising of the cost price of Baragra salt by 3 pies per maund from 1st April 1914 under Government Resolution, Revenue Department, No. 790 of 26th January 1914. The increase of Rs. 47,611 in "Salt Agents' Bagging and Sewing charges" is due to the fact that a number of bills of 1913-14 were paid in the year under report. The increase of Rs. 26,513 under "Excise duty on salt refunded" was due to increased use of salt for industrial purposes in the mills and tanneries in Bombay, Ahmedabad and other places.

Items of decrease in Expenditure.

29. There was a decrease of Rs. 7,755 under "Pay of superior supervising establishment" owing to the appointment of the Collector being held by a junior officer for about four months. The decrease of Rs. 5,472 under "Rents" is due to the fact that arrear payments were made in the previous year on account of interest and maintenance charges in connection with the additional platform constructed at Castle-Rock in 1904. There was a decrease of Rs. 5,978 under "Boat stores and Repairs" owing to the postponement of the annual repairs to some of the boats which were not likely to be required for cruising purposes in 1914-15. Owing to the supply of second year's clothing, which does not include woollen articles, to peons in certain Ranges the expenditure under "Peons' clothing" shows a decrease of Rs. 15,549. The work of laying rails in the Kharaghoda salt-works having been nearly completed in 1913-14 the charges on that account show a decrease of Rs. 9,619.

Miscellaneous.

Fish-curing Yards.

30. The number of Fish-curing Yards open for business was the same as in the previous year, *viz.*, 31. Appendix J shows in detail the transactions at all the yards during the year under report. The total quantity of fish brought to be cured amounted to 1,70,401 maunds against 2,17,558 maunds in 1913-14. The fishing season this year was a very poor one all along the Konkan Coast. The proportion of weight of fresh fish to each maund of salt at the various yards does not show such appreciable variation as to require any explanation.

31. The financial results of the working of the yards during the year under report again show a loss of Rs. 3,802. Since the reduction of the cost price of salt issued to fish-curers from 8 to 7 annas under Government Resolution, Revenue Department, No. 7608 of 24th August 1910, the Fish-curing Yards have been working at a loss. The total loss to Government during the last four years amounts to Rs. 7,331 as detailed in the margin. The figures of receipts and expenditure during the same period are given below:—

	Rs.
1911-12	795
1912-13	957
1913-14	1,777
1914-15	3,802

	Receipts.	Expenditure.
	Rs.	Rs.
1911-12	48,444	49,239
1912-13	47,306	48,263
1913-14	46,865	48,642
1914-15	41,499	45,301

The receipts depend on the quantity of fish brought to be cured. Apart from the expenditure on account of salt purchase and freight the expenditure

on account of Fish-curing Yards is almost stationary, but it will increase as improvements are made in the Fish-curing Yard buildings and the pay of the establishment is revised. During the last 4 years there has been a rise of about half an anna per maund in the contract rate for the supply of salt to the Yards owing to the rise in freight charges. Higher wages have now to be paid for the removal of salt from the place of landing to the Yards. In these circumstances it is quite clear that the Yards can no longer work at a profit at the present rate of cost price. Proposals will therefore be submitted shortly for raising the cost price.

32. In the Ratnágiri District the concession of taking salt from the Yards for curing fish at sea was taken advantage of by fishermen at the Yards north of Ratnágiri only. The fishermen in other tálukas did not take advantage of the concession, as they do not remain out at sea for more than 24 hours. In the Kanára District only 53 maunds were issued from the Mallukurva Yard for curing fish at sea owing to the bad fishing season.

33. The details of offences against the Salt Law during the year under report are given in Appendix K. The number of cases in the Northern Division fell from 9 to 4 and on the Goa Frontier from 33 to 20. No case was detected on the Daman frontier. The number of cases detected in the Southern Division rose from 101 to 107. The small increase calls for no remarks. Offences.

The punishments awarded by the Magistrates in salt cases were on the whole satisfactory.

34. The three years' lease of the four Government salt-works at Bassein having expired during the year under report, they were again leased for a period of three years on payment of an annual rental of Rs. 28,551, which exceeds the amount received annually under the former lease by Rs. 2,451 in spite of the condition that the lessee should open 60 additional pans in one of the salt-works. Farms of Government salt-works.

On the expiry of the lease of the nine Government salt-works at Shiroda on 31st December 1914 it was decided to suppress two of them, as they were exposed to smuggling and the proportionate rental in respect of them was very much less than the charges incurred by Government in guarding them. The remaining seven works were put up to auction in November last and again in December but the merchants having formed a ring the highest amount offered was Rs. 1,190 only. In view of the fact that the salt-works had never before been leased for less than Rs. 2,180 it was resolved, with your sanction, to let them remain fallow until an offer of at least Rs. 2,000 was received. The suppression of the works is not likely to cause any enhancement in the selling price or scarcity of salt in the markets served by Shiroda salt.

35. In accordance with the orders issued in Government Resolution, Revenue Department, No. 1190 of 5th February 1914, arrangements have now been made in consultation with the Director of Agriculture for the issue of denaturalised salt free of duty from salt-works and Fish-curing Yards at 10 annas a maund. During the year under report applications were received for 2,644 maunds of salt. The petitioners were mostly from Ratnágiri and Thána Districts. Unless the demand for such salt increases considerably extra establishment will not be required. Denaturalised salt.

36. What will probably turn out to be the most important event during the year under report is the discovery that in the course of salt manufacture at the Pritchard Salt-works, large quantities of Magnesium Chloride are produced. Magnesium Chloride is very largely used in the cotton mills in India, and was up to the outbreak of the War imported almost solely from Germany. The cessation of the German imports caused the price of Magnesium Chloride to rise to a prohibitive level, and Mr. A. H. A. Simcox, I. C. S., Collector of Bombay, took steps to discover other sources of supply. The credit of first drawing attention to the fact that large quantities of Magnesium Chloride existed in Kharaghoda belongs to Mr. Maneklál Lallubhai, the Head Clerk to the Collector of Salt Revenue. He informed Mr. Bell, who was at the time acting as Collector of Salt Revenue. Mr. Bell handed on the information to Professor Turner, who examined samples Bitterns.

of the Kharaghoda product. Under Mr. Simcox's guidance further investigations were made and a considerable quantity of the Kharaghoda "bitterns" was sent to Bombay to be experimented upon by the Eastern Chemical Company. Owing to lack of the requisite plant the Eastern Chemical Company were not able to undertake the business of refining the Kharaghoda "bitterns" and in May a contract was given to Mr. Mehd of Ahmedabad for the removal of bitterns up to the end of the fair season, and tenders for removal during the next season have been submitted to Government for orders. It is estimated that about 2,000 tons of bitterns are available at the Pritchard Salt Works, and there is every prospect that enough Magnesium Chloride to supply the Indian mills will in future be obtainable in India and a new and important industry will be established. As the Kharaghoda bitterns are Government property a not insignificant addition to the revenue of the Salt Department may be expected.

Water supply.

37. The water-supply in most of the salt talukas continued unsatisfactory. In the Rai taluka the renewal and realignment of the pipe line has slightly improved the state of things and in the Trombay taluka the scheme for the supply of water has been successful. The scarcity of water felt in the Dadar salt-works will be removed on the substitution of 3″ for 1½″ pipes which has been lately sanctioned by Government. Though some improvements have recently been made by the Public Works Department in the Shahpada water works by repairing the rusty pipes, the water-supply is still very scanty and fails in the hot season. It seems that the supply of water in the reservoir should be increased. The matter is receiving attention of the Executive Engineer.

The great inconvenience felt in the Uran Mahal for want of an adequate supply still continues and will continue till the scheme which is under the consideration of Government is carried out.

Issue of salt for industrial purposes.

38. Owing to the cessation of the imports of Magnesium Chloride from Germany several mill-owners of Ahmedabad and Bombay have taken advantage of the concession granted by Government of using, on certain conditions, duty free salt for bleaching, dyeing and sizing purposes. In all 45 miles and tanneries are at present enjoying the concession, and about 50,000 maunds of salt were removed during the year under report.

Concluding Remarks.

39. During the year under report the Belapur salt-works situated in the Thána District were transferred from the Uran to the Thána Range and the Revdanda táluka from the Ratnágiri to the Uran Range. This distribution was found necessary as the Excise and Customs work of the Ratnágiri District was too heavy for one officer. The charges of the three Ranges have now been divided according to the Revenue districts.

40. An important cocaine case was detected by Mr. R. L. Sinclair, the Assistant Collector of Salt Revenue, Goa Frontier, at Castle-Rock in August last. The accused was attempting to smuggle 21 lbs. of cocaine valued at Rs. 38,733 in trunks with false bottoms.

Two silver cases were also detected—one at Castle-Rock and the other at Malwan. In the former silver weighing 1,655 tolas was seized and in the latter silver bullion, worth about Rs. 4,000, which was landed at an unauthorized place and was being taken to the Malvan silver button factory. In this case very valuable assistance was received from the local police.

41. From the commencement of the war arrangements were made for a regular coast patrol and special parties were located at certain places to communicate information regarding suspicious vessels and signals to the Defence Committee. I am glad to be able to state that the services rendered by our officers in this connection were much appreciated by the Committee. The Military restrictions placed on country craft entering the port of Bombay had at first caused some apprehension in the minds of the shipping public. Immediate steps were taken by the officers of this Department to reassure them. All Sarkárkuns and Bandar kárkuns on the coast were directed to undertake special tours in their jurisdictions and to explain the true facts. The efforts

of these officers had the desired effect and trade went on very much as usual, though there was a small decline in the export and import traffic owing to restrictions of credit and general trade slackness.

42. The first Conference of Assistant Collectors of Salt Revenue was held in Bombay in November last. Our Officers are so situated that under ordinary circumstances they see very little of each other, and I think it is a good thing to bring them together once a year. The discussions at the Conference were very useful and the Conference should in my opinion be held annually in future.

43. Under my instructions the Native Assistant Mr. Narayanprasad has sorted out and indexed the records prior to 1880 of all subordinate offices in the Surat, Thána and Uran Ranges. He has done this work with great care and ability. The records of the Northern Frontier have been overhauled by the Assistant Collector himself and of the Khárághoda Range by my office. The records of the Collector's office are also being re-sorted and carefully indexed under my personal supervision. I have recently made out A, B, C, D lists for the preservation and destruction of records of this Department on the lines of Mr. Anderson's lists. When these have been scrutinised and printed the records of all the offices from 1881 and onwards will be re-sorted and indexed in the course of the next year or two. I am sure that nearly 60 per cent. of the records will be ready for immediate destruction. The remaining records can then be systematically arranged and preserved. These measures will result in considerable saving of space in record rooms and will tend to prompt disposal of cases in future. The new system of registering and indexing papers which has now been introduced in all the offices in the Department has presented no serious difficulties, and I am convinced that in the course of a few years the advantages of it will be greatly appreciated. The value of systematic indexing does not of course become really apparent till it has gone on for some years. I have abolished some more returns and have still further revised some forms of accounts including the forms of accounts at the Fish-curing Yards. The new Saza forms referred to in paragraph 19 above will enable us to do away with the Madatkárkuns given to the Sazedars and to save in consequence some Rs. 10,000 a year.

44. My proposals for the reconstruction of the Coast Guard Service are still awaiting the sanction of the Government of India. The Coast Guard boats have however been transferred to the Royal Indian Marine Dockyard for maintenance and repairs from 1st June last under telegraphic orders from the Supreme Government.

The difficulty in obtaining satisfactory recruits to which reference has been made in last year's report still continues and in the case of the menial establishment is so serious as to necessitate early action. I have now forwarded proposals for improvement in the pay and prospects of all branches of the Service which, it is hoped, will receive early consideration.

45. Mr. Macnamara, Assistant Collector, Northern Frontier, and Inspectors Crisp, Pearson, A. Webb, Prideaux and R. B. Webb have at the time of writing this report been selected for the Indian Army Reserve of Officers, and Mr. Benson, a reservist, has been called out on active service. Mr. C. H. E. Wilson, acting Assistant Collector, obtained a commission in England.

I have the honour to be,
Sir,
Your most obedient servant,
W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDICES.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured

Tálukas.		Number of Sazas.	Number of Salt Works.	Balance at the commencement of the year.	Produce.	Total of Balance and Produce.
Barágra Salt.				Mds. s. t.	Mds. s. t.	Mds. s. t.
Khárághoda ...	1913-14 ...	2	2	20,50,699 0 0	31,06,397 26 0	51,57,096 26 0
	1914-15 ...	2	2	22,14,004 17 0	29,34,266 2 0	51,48,270 19 0
Sea Salt.						
Dhára'sna ...	1913-14 ...	1	1	68,756 0 0	3,36,119 0 0	4,04,875 0 0
	1914-15 ...	1	1	8,288 0 0	3,92,357 0 0	4,00,645 0 0
Maroli ...	1913-14 ...	1	1	1,606 0 0	21,426 0 0	23,032 0 0
	1914-15 ...	1	1	402 0 0	30,141 0 0	30,543 0 0
Bassein ...	1913-14 ...	7	29	2,08,200 20 0	15,26,391 20 0	17,34,592 0 0
	1914-15 ...	7	29	1,11,034 20 0	16,19,678 0 0	17,30,712 20 0
Rái ...	1913-14 ...	9	46	2,07,913 20 0	12,87,661 30 0	14,95,575 10 0
	1914-15 ...	9	46	1,72,647 20 0	13,92,665 0 0	15,65,312 20 0
Trombay ...	1913-14 ...	4	24	54,756 20 0	9,67,129 20 0	10,21,886 0 0
	1914-15 ...	4	24	84,101 0 0	10,27,017 20 0	10,61,118 20 0
Dádar ...	1913-14 ...	4	18	21,001 0 0	8,72,811 0 0	8,93,812 0 0
	1914-15 ...	4	19	20,946 20 0	8,65,795 0 0	8,86,741 20 0
Beláp'ur ...	1913-14 ...	6	19	69,799 20 0	7,24,102 20 0	7,93,902 0 0
	1914-15 ...	5	18	58,106 20 0	7,95,239 20 0	8,53,346 0 0
Uran ...	1913-14 ...	5	40	1,02,167 20 0	9,62,354 20 0	10,64,522 0 0
	1914-15 ...	5	40	40,420 20 0	11,85,320 30 0	12,25,741 10 0
Pen ...	1913-14 ..	5	27	78,813 5 40	3,18,007 26 40	3,96,820 32 0
	1914-15 ...	5	27	77,730 18 0	3,89,230 37 0	4,66,961 15 0
Karanja ...	1913-14 ...	4	24	1,24,834 20 0	6,54,434 0 0	7,79,268 20 0
	1914-15 ...	4	24	1,68,167 0 0	7,57,079 0 0	9,25,246 0 0
Shewa ...	1913-14 ...	6	40	1,50,417 20 0	16,94,480 20 0	18,44,898 0 0
	1914-15 ...	7	40	67,640 0 0	18,74,901 20 0	19,42,541 20 0
Shiroda ...	1913-14 ...	1	27	45,904 0 0	81,138 30 0	1,27,042 30 0
	1914-15 ...	1	27	44,604 10 0	90,240 0 0	1,34,844 10 0
Sánikatta ...	1913-14 ...	1	128	1,19,243 20 0	1,32,699 0 0	2,51,942 20 0
	1914-15 ...	1	*128	1,06,957 0 0	1,61,784 0 0	2,68,741 0 0
Total of Sea Salt ...	1913-14 ...	54	424	12,53,413 5 40	95,78,755 26 40	1,08,32,168 32 0
	1914-15 ...	54	424	9,11,045 8 0	1,05,81,449 7 0	1,14,92,494 15 0
Grand Total ...	1913-14 ...	56	426	33,04,112 5 40	1,26,85,153 12 40	1,59,89,265 18 0
	1914-15 ...	56	426	31,25,049 25 0	1,35,15,715 9 0	1,66,40,764 34 0

* Out of 128 salt-works, 124 were worked during the year.

A.

in the Bombay Presidency for the years 1913-14 and 1914-15.

Sales.				Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.			
Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
29,31,600 0 0	.....	1,531 20 0	29,33,131 20 0	9,960 29 0	29,43,092 9 0	22,14,004 17 0
28,34,987 0 0	.....	1,531 20 0	28,36,518 20 0	2,15,153 22 0	30,51,672 2 0	20,96,598 17 0
3,77,001 0 0	.....	.....	3,77,001 0 0	19,586 0 0	3,96,587 0 0	8,288 0 0
3,72,014 0 0	.....	.....	3,72,014 0 0	22,289 0 0	3,94,303 0 0	6,342 0 0
21,347 0 0	.....	.....	21,347 0 0	1,283 0 0	22,630 0 0	402 0 0
26,170 0 0	.....	47 0 0	26,217 0 0	3,478 0 0	29,695 0 0	848 0 0
15,45,360 20 0	.....	.....	15,45,360 20 0	78,197 0 0	16,23,557 20 0	1,11,034 20 0
15,48,634 0 0	.....	.....	15,48,634 0 0	85,913 20 0	16,34,547 20 0	96,165 0 0
12,38,427 0 0	.....	.....	12,38,427 0 0	84,500 30 0	13,22,927 30 0	1,72,647 20 0
13,71,625 20 0	.....	.....	13,71,625 20 0	1,14,230 30 0	14,85,856 10 0	79,456 10 0
9,01,611 20 0	.....	.....	9,01,611 20 0	86,173 20 0	9,87,785 0 0	34,101 0 0
9,51,267 0 0	.....	775 0 0	9,52,042 0 0	86,028 20 0	10,38,070 20 0	23,048 0 0
8,27,676 0 0	.....	94 0 0	8,27,770 0 0	45,095 20 0	8,72,865 20 0	20,946 20 0
8,34,410 0 0	.....	.....	8,34,410 0 0	42,671 20 0	8,77,081 20 0	9,660 0 0
6,33,655 20 0	.....	547 3 0	6,84,202 23 0	51,592 37 0	7,35,795 20 0	58,106 20 0
7,71,801 20 0	.....	304 0 0	7,72,105 20 0	63,780 20 0	8,35,886 0 0	17,460 0 0
5,63,888 0 0	3,23,522 0 0	57,884 20 0	9,45,294 20 0	78,807 0 0	10,24,101 20 0	40,420 20 0
5,62,656 0 0	4,58,114 0 0	46,195 0 0	10,66,965 0 0	1,18,810 10 0	11,85,775 10 0	39,966 0 0
2,87,835 30 0	.....	.....	2,87,835 30 0	31,254 24 0	3,19,090 14 0	77,730 18 0
3,06,951 0 0	.....	.....	3,06,951 0 0	51,497 25 0	3,58,448 25 0	1,08,512 30 0
3,63,043 20 0	1,97,366 0 0	.....	5,60,409 20 0	50,692 0 0	6,11,101 20 0	1,68,167 0 0
5,28,211 20 0	2,60,060 0 0	.....	7,88,271 20 0	1,03,323 0 0	8,91,594 20 0	33,651 20 0
15,98,060 0 0	76,248 0 0	9,773 0 0	16,84,081 0 0	93,177 0 0	17,77,258 0 0	67,640 0 0
16,60,956 0 0	1,09,756 0 0	10,850 0 0	17,81,562 0 0	1,25,098 0 0	19,07,660 0 0	34,881 20 0
75,076 20 0	.....	1,951 0 0	77,027 20 0	5,411 0 0	82,438 20 0	44,604 10 0
92,418 0 0	.....	.....	92,418 0 0	5,863 10 0	98,281 10 0	36,563 0 0
1,17,838 0 0	.....	7,664 0 0	1,25,502 0 0	19,483 20 0	1,44,985 20 0	1,06,957 0 0
1,33,590 0 0	.....	9,636 0 0	1,43,226 0 0	26,766 0 0	1,70,002 0 0	98,739 0 0
86,00,820 10 0	5,97,136 0 0	77,913 23 0	92,75,869 33 0	6,45,253 31 0	99,21,123 24 0	9,11,045 8 0
91,60,704 20 0	8,27,930 0 0	67,807 0 0	1,00,56,441 20 0	8,50,759 35 0	1,09,07,201 15 0	5,85,293 0 0
1,15,32,420 10 0	5,97,136 0 0	79,445 3 0	1,22,09,001 13 0	6,55,214 20 0	1,28,64,215 33 0	31,25,049 25 0
1,19,95,691 20 0	8,27,930 0 0	69,338 20 0	1,28,92,960 0 0	10,65,913 17 0	1,39,58,873 17 0	26,81,891 17 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX B.

Statement showing the Distribution of Barágra Salt during the years 1913-14 and 1914-15.

Name of Province or District.	1913-14.	1914-15.	Increase or Decrease.
	Mds.	Mds.	Mds.
Central Provinces	6,56,880	5,94,456	– 62,424
United Provinces	10,48,788	11,31,453	+ 82,665
Central India, Málwa and Rájputána ...	6,21,951	4,43,664	– 1,78,287
Nizám's Territory	.....	15	+ 15
Total ...	23,27,619	21,69,588	– 1,58,031
Local Consumption.			
Ahmedabad	1,35,984	1,56,916	+ 20,932
Kaira	1,10,422	1,25,398	+ 14,976
Panch Mahál	66,366	83,241	+ 16,875
Broach	3,264	6,528	+ 3,264
Surat	3	6	+ 3
Gáikwár's Territory	1,43,099	1,58,361	+ 15,262
Mahi Kántha Agency	48,368	47,159	– 1,209
Rewa Kántha Agency	33,150	31,779	– 1,371
Pálanpur Agency	44,220	39,112	– 5,108
Káthiáwár Agency	1,992	1,970	– 22
Cambay	10,485	10,746	+ 261
Bombay	4,896	3,675	– 1,221
East Khándesh	3,264	2,040	– 1,224
Total ...	6,05,513	6,66,931	+ 61,418
Grand Total ...	29,33,132	28,36,519	– 96,613

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX C.

Comparative Statement showing the Quantities of Salt removed for consumption within and without the Presidency from the Sea Salt Works in British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizám's Territory.		Calcutta.		Madras Presidency. British Malabár.	
	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna	...	...	...	...	...	...	...	...	...	.....
Maroli	...	...	...	...	...	...	...	...	...	.....
Bassein, Rái, Trombay, Dádar, Belápur, Uran, Shewa, Karanja and Pen.	14,93,357	15,58,132	22,567	23,986	14,55,621	14,60,624	9,02,446	9,83,756	12,86,799	14,76,966
Shiroda	...	...	...	...	...	...	...	...	11,946	.....
Sánikatta	...	...	...	...	...	...	...	...	...	180
Total ...	14,93,357	15,58,132	22,567	23,986	14,55,621	14,60,624	9,02,446	9,83,756	12,98,745	14,77,146

	Madras Presidency —*continued.* Rest of the Presidency.		Total.		Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dhárasna ...	...	...	...	...	...	...	...	...	3,77,001	3,72,014	3,77,001	3,72,014
Maroli ...	...	...	...	...	...	...	...	...	21,347	26,217	21,347	26,217
Bassein, Rái, Trombay, Dádar, Belápur, Uran, Shewa, Karanja and Pen.	2,57,060	3,48,275	15,43,859	18,25,241	5,97,136	8,27,930	5,18,868	5,58,417	21,41,138	21,84,480	86,74,992	94,22,566
Shiroda ...	...	19,038	11,946	19,038	...	...	...	...	65,081	73,380	77,027	92,418
Sánikatta ...	3,643	5,604	3,643	5,784	...	...	...	...	1,21,859	1,37,442	1,25,502	1,43,226
Total ...	2,60,703	3,72,917	15,59,448	18,50,063	5,97,136	8,27,930	5,18,868	5,58,417	27,26,426	27,93,533	92,75,869	1,00,56,441

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea

Description of Salt.	Importations by Sea.					Place of Export.
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	
				Mds. s. t.	Rs. a. p.	
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer ...	9,303 1 54	9,303 4 5	
Do. ...	Holland ...	Do. ...	Do. ...	168 10 0	168 4 11	
Do. ...	Germany ...	Do. ...	Do. ...	2 15 0	2 6 0	
Do. ...	Africa ...	Do. ...	Do. ...	0 12 0	0 4 10	
Do. ...	Australia ...	Do. ...	Do. ...	14 0 0	14 0 0	
Do. ...	Victoria ...	Do. ...	Do. ...	6 28 0	6 11 2	
Do. ...	New South Wales.	Do. ...	Do. ...	1 30 0	1 12 0	
Do. ...	United States	Do. ...	Do. ...	13 14 0	13 5 7	
Do. ...	Arabia ...	Do. ...	Do. ...	54 17 0	54 6 10	
Black Salt ...	Káthiáwár ...	Do. ..	Do. ...	2,183 2 0	2,183 0 10	
Common Salt ...	Bassorah ...	Kánara District.	Country Craft .	0 4 0	0 1 7	
Goa Salt ...	Goa ...	Do. ...	Do. ...	0 21 40	0 11 0	
			Total ...	11,747 35 14	11,748 5 2	
Black Salt ...	.....	.....	.....	.....	.....	Gogha ...
Goa Salt ...	.....	.....	.....	.....	.....	Kárwár ...
Do. ...	.....	.....	.....	.....	.....	Diggi ...
Do. ...	.....	.....	.....	.....	.....	Dodamarg ...
Do. ..	.....	.....	.....	.....	.....	Talevádi ...
Do. ..	.....	.....	.....	.....	.....	Castle Rock ...
Do. ..	.....	.....	.....	.....	.....	.....
Do. ..	.....	.....	.....	.....	.. ...	.....

D.

and by Land into the Bombay Presidency during the year 1914-1915.

Importations by Land.					Total of Imports by Sea and Land.	
Place of Import.	By what Route.	Mode of Conveyance.	Quantity imported.	Amount of Import Duty levied.	Quantity imported.	Amount of Import Duty levied.
			Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
.....	.....	.....	.....	.....	11,747 35 14	1
Ahmedabad District.	Bhávnagar and Gogha.	Cart-loads ...	16 0 0	16 0 0		
Bombay Presidency.	Goa Frontier.	Head and bullock-loads.	1,674 14 60	1,674 6 6		
Do. ...	Do. ...	Do ...	1,434 19 20	1,434 8 1		
Do. ...	Do. ...	Do. ...	5,489 17 40	5,489 8 9		
Do. ...	Do. ...	Do. ...	473 19 0	473 8 7		
Do. ...	Do. ...	Rail ...	2,18,702 39 0	3,30,875 0 0		
Madras ...	Do. ...	Do. ...	43,805 25 0			
Mysore ...	Do. ...	Do. ...	68,364 0 0			
		Total ...	3,39,960 14 40	3,39,962 10 11	3,39,960 14 40	3,39,962 10 11
		Grand Total ...	.....	.....	3,51,708 9 54	3,51,711 0 1

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1913-14 and 1914-15.

Description of Salt.	1913-1914.		1914-1915.		Remarks.
	Quantity.	Amount realised.	Quantity.	Amount realised.	
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	
Barágra Salt ...	29,33,131 20 0	28,19,730 0 0	28,36,518 20 0	31,17,590 0 0	
Sea Salt ...	96,17,681 11 40	88,71,905 12 5	1,03,96,386 16 0	1,01,48,592 9 5	
Table Salt, Packing and Common Salt.	10,727 23 49	10,727 15 6	9,564 11 54	9,564 9 4	
Bhávnagar Black Salt (Sanchal).	2,468 12 40	2,468 5 0	2,199 2 0	2,199 0 10	
Total ...	1,25,64,008 27 49	1,17,04,832 0 11	1,32,44,668 9 54	1,32,77,946 3 7	

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1913-14 and 1914-15.

	Full Duty.		Nominal Duty.		Free.		Total.	
	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.	1913-1914.	1914-1915.
	Mds. s.	Mds. s.	Mds.	Mds.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Barágra Salt ...	29,31,600 0	28,34,987 0	...	...	1,531 20	1,531 20	29,33,131 20	28,36,518 20
Sea Salt ...	86,00,820 10	91,60,704 20	5,97,136	8,27,930	77,913 23	67,807 0	92,75,869 33	1,00,56,441 20
Imported Salt ...	3,55,007 15	3,51,708 10	...	...	...	...	3,55,007 15	3,51,708 10
Total ...	1,18,87,427 25	1,23,47,399 30	5,97,136	8,27,930	79,445 3	69,338 20	1,25,64,008 28	1,32,44,668 14

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1911-12, 1912-13, 1913-14 and 1914-15.

District.	1911-12. Duty Re. 1.	1912-13. Duty Re. 1.	1913-14. Duty Re. 1.	1914-15. Duty Re. 1.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	2 2 0	2 3 2	2 2 11	2 2 1
Ahmedabad	1 8 2	1 8 2	1 8 2	1 8 2
Kaira	1 8 2	1 8 2	1 8 2	1 8 2
Panch Maháls	1 9 7	1 9 7	1 9 7	1 11 7
Broach	1 10 0	1 10 0	1 9 11	1 10 1
Surat	1 8 0	1 7 9	1 7 10	1 7 11
Thána	1 11 8	1 11 8	1 13 5	1 14 5
Kolába	1 12 0	1 10 7	1 10 8	1 13 2
Ratnágiri	1 11 4	1 13 8	1 14 5	2 1 3
Kánara	2 0 5	1 15 0	1 14 11	2 0 3
Násik	1 12 3	1 14 10	1 14 11	1 15 7
Khándesh, West...	2 4 4	2 2 8	2 2 0	2 3 1
Khándesh, East	2 5 10	2 4 0	2 1 9	2 2 9
Ahmednagar	2 6 10	2 5 11	2 6 2	2 3 11
Sholápur	2 2 8	2 3 7	2 4 9	2 3 4
Poona	2 2 10	2 2 4	2 3 11	2 0 3
Sátára	2 1 6	2 1 8	2 5 4	2 1 9
Belgaum	1 15 10	1 13 5	2 0 5	2 1 1
Dhárwár	1 15 1	2 2 0	2 1 0	2 3 0
Bijápur	2 0 6	1 15 9	1 15 3	2 0 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1914-1915, contrasted with those of the year 1913-1914.

Receipts.

Items.	1914-1915.	1913-1914.
SALT REVENUE.	Rs. a. p.	Rs. a. p.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	11,748 5 2	13,176 3 6
Do. by Land	3,39,962 10 11	3,41,831 11 5
Proceeds of Sale of Government Salt—		
Barágara Salt	6,60,747 13 6	5,57,834 2 0
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,42,468 4 5	1,30,874 5 7
Do. (Bulsár Salt)	17,516 7 7	17,664 0 1
Do. (Konkan Salt Works credited to Land Revenue)	249 3 5	602 12 11
Farms of Government Salt Works	44,072 5 4	44,145 0 0
Other Salt (cost price on salt supplied to fish-curers)	25,354 15 0	28,147 9 0
Excise Duty on Government Salt	.....	.....
Excise Duty on Permits issued	1,29,12,997 4 0	1,13,40,599 2 0
Do. at nominal rates	13,237 15 6	9,225 0 0
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	6,046 10 10	5,662 8 7
Fines and Forfeitures	1,069 14 6	1,010 15 1
Miscellaneous—		
Overtime Work Fees	16,800 0 0	15,151 0 0
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000 0 0	10,000 0 0
Cost of Establishment recovered from Salt-farmers	3,040 13 5	3,053 10 6
Recovery of Salt Agents' Bagging and Sewing charges	1,60,800 1 0	1,48,238 6 6
Recovery of clothing charges	.....	.....
Other Items	13,961 3 2	91,545 12 4
Total, Imperial ...	1,43,80,073 15 9	1,27,58,762 3 6
PROVINCIAL.		
Sale-proceeds of forms, etc. (credited to XXIII —Stationery and Printing)	220 15 2	422 12 4
Grand Total, Salt Revenue ...	1,43,80,294 14 11	1,27,59,184 15 10

APPENDIX H—*continued.*

Expenditure.

Items.	1914-1915. Rs. a. p.	1913-1914. Rs. a. p.
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay, including Exchange Compensation ...	1,27,205 7 9	1,34,961 5 11
Travelling Allowance	17,970 2 8	14,889 3 2
Tentage	1,949 10 5	2,277 9 9
Subordinate Establishment—		
Pay, including Exchange Compensation Allowance	10,84,736 8 6	10,84,895 11 0
Plague Allowance	420 10 10	455 12 7
Travelling Allowance	65,006 6 8	61,441 9 3
House Rent Allowance	3,911 2 0	3,930 11 7
Horse Allowances	7,966 13 0	7,299 14 1
Grain Compensation Allowance	.....	23 7 2
Local Allowance	7,887 14 6	9,735 9 7
Contingencies—		
Epidemic Charges	63 15 0	16 11 3
Service Stamps and Bearing Postage and Telegram Charges	10,490 4 6	9,973 3 6
Purchase of Books	304 0 0	257 7 0
Do. of Land and Compensation for Land	1,063 9 11	959 4 1
Boundary Marks charges	19 3 0	6 11 0
Purchase of New Boats	825 0 0	1,336 8 0
Rents	6,841 5 10	12,313 6 4
Rates and Taxes	2,307 6 6	1,744 14 2
Prizes for best Salt manufactured at Khárágheda	600 0 0	600 0 0
Clothing to Lascars	1,730 8 0	1,120 0 0
Boat Stores and Repairs	26,829 4 2	32,807 11 7
Rewards in Salt and Customs cases	4,743 11 7	5,584 6 10
Petty construction	95,965 4 8	91,564 9 8
Peons' clothing (Táluka Offices)	28,137 0 8	43,685 9 4
Arms and Accoutrements	1,890 2 9	477 10 3
Boat Allowance	15,288 1 8	16,454 8 6
Overtime Work Fees	16,472 13 8	15,486 13 8
Salt Purchase and Freight on account of Barágara Salt	4,58,929 1 0	4,46,557 3 7
Do. of removal of Salt for Fish-curing yards	14,241 12 11	16,799 4 0
Cost of laying rails on the Udu Salt Works ...	1,706 7 0	11,325 8 6
Khárágheda Dispensary Charges	799 8 7	684 15 5
Value of, and freight on, Europe Stores ...	37 0 0	.....
Commission on Sale of Barágara Salt	15 10 0	15 10 0
Salt Agents' Bagging and Sewing Charges ...	1,77,599 10 0	1,29,988 10 0
Scales and Weights	2,363 9 5	871 14 10
Mapping charges	.....	64 2 0
Supply of Medicines	829 13 2	815 13 3
Carriage of Tents and Records	3,327 8 4	2,668 12 7
Supply of Water	7,583 12 0	6,560 1 4
Peons' Uniforms and Belts (Huzúr Offices) ...	357 14 0	809 2 4
Petty Repairs	13,862 8 6	12,798 4 9
Petty Supply	6,343 14 10	6,107 3 6
Purchase of Carpets	895 11 9	791 5 1
Purchase of furniture	1,670 12 2	1,239 11 6
Purchase of Lead buttons	1,016 14 0	1,193 9 10
Purchase of Tents	220 0 0	.....
Remittance of Treasure	250 6 0	282 2 0
Conveyance of Confiscated Salt, etc.	28 6 6	9 3 3
Monsoon Weather Fences	10,614 15 8	10,518 7 10

APPENDIX H—*concluded.*

Expenditure—*continued.*

Items.	1914-1915.	1913-1914.
	Rs. a. p.	Rs. a. p.
SALT, IMPERIAL—*continued.*		
Contingencies—*continued.*		
Gam Kharach Allowance	1,379 14 8	1,098 0 0
Destruction of Salt	.....	6 4 0
Miscellaneous	246 6 10	273 14 5
Telephone charges	250 0 0	250 0 0
Total, Salt ...	22,35,214 1 7	22,06,119 9 3
Deduct amount not subject to division—		
Expenditure of the Chief Account Office ...	44,601 8 6	56,307 5 11
Salt Purchase and Freight	4,73,170 13 11	4,63,356 7 7
Net amount	17,17,441 11 2	16,86,455 11 9
Deduct one-tenth debitable to Customs	1,71,744 2 8	1,68,645 9 2
Net nine-tenths debitable to Salt	15,45,697 8 6	15,17,810 2 7
Net debitable to Salt	20,63,469 14 11	20,37,474 0 1
Stationery and Printing	9,534 7 10	9,542 4 3
Excise duty on Salt refunded	96,018 3 9	69,504 15 4
GRAND TOTAL, SALT EXPENDITURE ...	21,69,122 10 6	21,16,521 3 8

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1912-1913.		1913-1914.		1914-1915.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1. Quantity issued and duty recovered in cash during the year	99,44,817 25 0	99,44,817 13 0	1,01,87,584 30 0	1,01,87,584 12 0	1,03,63,147 0 0	1,03,63,147 0 0
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year ...	8,19,065 5 0	.....	8,59,029 10 0	.....	12,98,631 30 0	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	5,37,405 20 0	.....	4,85,806 10 0	.....	3,33,912 30 0	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	6,71,958 0 0	.....	8,19,065 2 0	.....	8,59,029 4 0
5. Duty realized in the year, but quantity not issued until after expiry of the year	.....	4,77,008 8 0	.....	3,29,331 12 0	.....	16,87,415 0 0
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	8,819 4 0	.....	4,617 8 0	.....	3,406 0 0
Total ...	1,13,01,488 10 0	1,11,02,603 6 0	1,15,32,420 10 0	1,13,40,593 2 0	1,19,95,691 20 0	1,29,12,997 4 0

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX J.

Statement showing the operations of the Fish-curing Yards in the Bombay Presidency for the years 1913-1914 and 1914-1915.

No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Percentage of Fish to each maund of Salt.	Expenditure including cost of construction, removal, &c., of Yards.	Receipts. Amount realized by sale of Salt.	Receipts. Miscellaneous receipts.	Receipts. Stock of Salt at the close of the year.	Receipts. Value of Salt in Stock at the close of the year at cost price.	Receipts. Total.
	Ratnágiri Range.		Mds. s.	Mds. s.	Mds. s.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Mds. s.	Rs. a. p.	Rs. a. p.
1	Borya	1914-15	1,264 20	a 421 20 b 28 8	817 35	3·	1,041 6 2	184 6 6	1 4 0	1,304 0	570 8 0	756 2 6
		1913-14	4,018 20	1,396 20	2,967 25	2·88	1,355 9 9	610 15 6	3 12 0	1,758 3	769 2 6	1,383 14 0
2	Jaigad	1914-15	11,413 20	3,764 0	8,484 30	3·	2,249 8 7	1,646 12 0	0 6 3	2,515 33	668 3 9	2,315 6 0
		1913-14	12,792 0	4,268 0	9,593 15	3·	2,411 0 6	1,867 4 0	0 3 0	2,150 16	616 0 0	2,483 7 0
3	Varoda	1914-15	675 20	225 0	546 6	3·	484 6 9	·98 7 0	0 10 0	564 27	158 13 0	257 14 0
		1913-14	2,053 20	684 20	1,414 30	3·	669 14 1	299 7 6	0 12 0	789 27	222 1 6	522 5 0
4	Kalbadevi	1914-15	1,393 20	464 20	1,045 5	3·	890 0 7	203 3 6	4 4 0	1,108 22	294 7 4	501 14 10
		1913-14	2,211 0	737 0	1,658 10	3·	1,403 8 8	322 7 0	2 2 0	1,581 10	420 0 4	744 9 4
5	Ratnágiri	1914-15	31,450 20	a 10,483 20 b 141 0 c 171 10	23,587 35	3·	4,369 8 2	4,586 8 6	7 0 0	3,152 5	817 3 2	5,410 11 8
		1913-14	33,694 20	11,353 20	25,062 10	3·03	4,680 0 10	4,967 2 6	1 10 0	3,751 27	990 0 4	5,958 12 10
6	Purnagad	1914-15	3,762 0	1,254 0	2,821 30	3·	1,031 15 11	548 10 0	6 2 0	959 24	249 14 4	804 10 4
		1913-14	4,591 20	1,530 20	3,488 20	3·	1,030 12 7	669 9 6	1 10 0	1,246 34	357 2 9	1,028 6 3
7	Jaitápur	1914-15	10,569 0	3,521 20	7,853 37	3·	2,415 4 6	1,540 10 6	2 1 0	3,696 8	900 15 2	2,443 10 8
		1913-14	12,152 20	4,050 0	9,100 35	3·	3,208 10 7	1,771 14 0	1 4 0	2,871 36	700 0 5	2,473 2 5
8	Vizidurg	1914-15	7,507 0	2,501 20	5,653 15	3·	1,868 13 5	1,034 6 6	3 10 0	2,909 9	709 2 0	1,807 2 6
		1913-14	9,481 0	3,159 20	7,110 30	3·	2,003 9 6	1,382 4 6	3 14 3	1,996 26	486 10 11	1,872 13 8
9	Mumbri	1914-15	3,393 20	1,123 0	2,545 5	3·10	995 3 7	491 5 0	9 2 0	638 31	379 7 5	779 14 5
		1913-14	3,219 0	1,073 0	2,414 10	3·	1,022 12 4	469 7 0	.....	515 31	225 10 5	695 1 5
10	Mithbáo	1914-15	2,802 0	934 0	2,107 5	3·	1,045 5 7	408 10 0	.....	906 28	438 0 11	844 10 11
		1913-14	3,625 20	1,208 20	2,716 35	3·	1,232 4 0	528 11 6	.....	863 32	377 14 7	906 10 1
11	Sarjekot	1914-15	5,213 20	1,660 20	3,904 20	3·14	1,781 13 3	726 7 6	2 0 0	1,824 33	798 5 9	1,526 13 3
		1913-14	5,112 20	1,639 20	3,838 35	3·11	1,735 11 1	717 4 6	.....	1,820 34	796 9 11	1,513 14 5
12	Málwan	1914-15	15,294 20	4,720 20	11,973 15	3·38	4,402 1 4	2,065 3 6	62 1 6	4,429 31	1,938 0 5	4,065 5 5
		1913-14	19,057 20	5,553 0	14,293 5	3·43	3,995 12 0	2,429 7 0	.....	4,692 14	2,052 14 5	4,482 5 5
13	Devbág	1914-15	15,207 0	4,686 20	11,534 35	3·28	3,105 6 4	2,050 5 6	51 10 0	2,718 15	1,189 4 8	3,291 4 2
		1913-14	16,177 0	4,767 0	12,138 35	3·39	2,938 12 11	2,095 9 0	.....	2,327 28	1,018 5 11	3,103 14 11
14	Achra	1914-15	4,506 0	1,220 20	3,379 20	3·69	1,100 7 9	533 15 6	2 8 0	1,046 36	458 0 4	994 7 10
		1913-14	5,701 0	1,792 0	4,275 30	3·16	1,262 5 0	784 0 0	.....	1,279 34	559 14 11	1,343 14 11
15	Kochra	1914-15	2,276 0	c 656 0 d 47 0	1,726 25	3·46	786 14 6	307 9 0	.....	472 5	115 1 3	422 10 3
		1913-14	2,603 0	862 0	1,766 30	3·	693 13 4	377 2 0	.....	789 2	192 1 0	569 3 0
16	Vengurla	1914-15	8,810 20	a 2,436 20 c 932 20	6,612 5	3·	1,957 0 1	1,692 11 0	.....	1,877 24	457 10 8	2,150 5 8
		1913-14	14,021 0	4,798 0	10,955 35	3·47	3,020 13 2	2,186 10 0	.....	3,376 32	822 14 4	3,009 8 4
17	Shiroda	1914-15	2,729 20	a 873 20 f 352 20	2,037 35	3·12	1,130 12 1	694 10 6	.....	1,349 28½	328 15 11	1,023 10 5
		1913-14	5,513 0	1,705 0	4,193 5	3·23	1,338 3 9	745 15 0	3 0 0	1,688 6	411 7 9	1,160 6 9
	Total, Ratnágiri Range.	1914-15	1,29,128 0	43,118 38	96,630 38	3·12	31,256 0 7	18,873 11 6	152 10 9	31,564 30½	10,370 2 1	29,396 10 10
		1913-14	1,56,624 0	50,577 20	1,16,989 35	3·09	33,973 10 1	22,215 2 6	18 3 3	33,500 32	11,019 0 0	33,252 5 9
	Kánara Range.											
18	Majali	1914-15	5,482 10	1,237 0	4,401 1	4·1	1,137 0 10	541 3 0	5 4 0	1,317 33	576 8 9	1,122 15 9
		1913-14	7,659 20	1,623 20	5,814 37	4·7	1,043 8 9	710 4 6	20 4 0	1,619 30	708 10 3	1,439 2 9
19	Baitkhol	1914-15	1,560 0	438 20	1,281 30	3·6	1,285 5 6	191 13 6	48 0 0	1,922 38	841 4 8	1,081 2 2
		1913-14	4,561 0	1,407 20	3,663 10	3·2	1,366 8 8	615 12 6	6 5 0	1,554 8	679 15 5	1,302 0 11
20	Bingi	1914-15	1,037 0	249 20	811 10	4·1	560 10 7	109 2 6	.....	796 9	348 5 7	457 8 1
		1913-14	1,374 0	448 0	1,085 10	3·08	678 1 6	196 0 0	.....	1,045 29	457 8 1	653 8 1
21	Chendia	1914-15	1,222 0	315 20	991 6	3·9	599 6 0	138 0 6	47 4 0	818 1	357 14 2	543 2 8
		1913-14	1,721 28	485 0	1,226 30	3·6	645 0 2	212 3 0	.....	674 14	295 0 5	507 3 5
22	Kodar	1914-15	3,056 10	969 20	2,075 37	3·2	1,134 7 4	424 2 6	.....	778 21	340 9 8	764 12 2
		1913-14	841 10	256 0	664 10	3·3	1,367 14 5	111 9 0	.....	1,751 34	767 11 11	879 4 11
23	Harwada	1914-15	5,354 20	1,431 20	4,193 5	3·8	853 12 9	626 4 6	9 5 0	1,010 0	455 0 0	1,090 9 6
		1913-14	4,426 20	895 20	3,617 0	4·95	829 13 7	891 12 6	15 12 0	1,006 11	440 3 11	847 12 5
24	Kemi	1914-15	3,840 0	890 20	2,976 0	4·3	655 13 2	389 9 6	.....	977 5½	427 7 11	817 1 5
		1913-14	2,863 5	684 20	2,281 35	4·19	647 14 6	299 7 6	1 12 0	729 11	319 0 11	620 4 5
25	Gangawalli	1914-15	3,071 20	639 0	2,502 22	4·8	1,872 6 11	279 9 0	5 4 0	1,863 13	815 3 3	1,100 0 3
		1913-14	3,614 0	710 20	2,656 20	5·16	1,144 10 11	310 13 6	9 2 0	1,559 8	682 3 5	1,002 1 11
26	Tadri	1914-15	3,045 0	595 20	2,501 0	5·8	400 4 5	260 8 6	6 12 0	192 28½	84 5 0	351 9 6
		1913-14	4,318 20	824 0	3,546 30	5·24	377 8 5	380 8 0	4 8 0	195 11	85 6 11	450 6 11
27	Kumta	1914-15	2,424 20	406 0	2,019 15	5·9	873 2 9	177 10 0	5 11 0	1,189 38	520 9 3	703 14 8
		1913-14	8,747 0	1,439 0	7,295 0	5·99	1,194 6 1	633 5 0	15 12 0	651 32	285 2 7	939 3 7
28	Mallukurwa (Kasargode).	1914-15	4,202 0	802 0	3,463 0	5·2	2,394 4 8	350 14 0	49 11 0	3,752 4½	1,681 8 9	2,042 1 9
		1913-14	8,185 20	1,399 20	6,774 20	5·85	2,797 6 7	612 4 6	8 0 0	4,149 18	1,815 6 2	2,435 10 8
29	Manki	1914-15	1,933 39	330 20	1,537 37	5·5	942 14 0	144 9 6	7 15 6	1,480 12	647 10 1	800 3 1
		1913-14	5,487 30	913 0	4,577 5	6·01	882 15 10	399 7 0	.....	1,810 32	792 3 7	1,191 10 7
30	Mundeshwar	1914-15	1,996 20	436 0	1,544 0	4·5	489 3 4	190 12 0	2 0 0	449 22½	196 10 11	389 6 11
		1913-14	2,289 30	602 20	1,717 10	3·80	643 3 0	268 9 6	.....	491 8½	210 8 6	474 2 0
31	Bhatkol	1914-15	3,155 0	576 20	2,375 35	5·4	815 11 9	252 3 6	41 2 0	1,344 16	544 6 10	837 12 4
		1913-14	4,849 20	1,042 0	3,797 0	4·65	1,109 6 11	455 14 0	.....	947 34	414 10 11	870 8 11
	Total of the Kánara Range.	1914-15	41,278 18	9,317 20	32,672 38	4·48	14,044 8 0	4,076 6 0	228 4 6	17,823 2	7,797 9 3	12,102 4 3
		1913-14	60,934 3	12,749 20	48,710 26	4·78	14,668 9 4	5,577 14 6	81 7 0	18,180 ½	7,953 12 0	13,613 1 6
	Grand Total	1914-15	1,70,401 18	52,436 18	1,29,303 36	3·24	45,300 8 7	22,950 4 6	380 15 3	49,388 1½	18,167 11 4	41,498 15 1
		1913-14	2,17,558 3	63,327 0	1,65,709 21	3·43	48,642 3 5	27,793 1 0	99 10 3	51,680 32½	18,972 13 0	46,865 7 3

A.—Issued for manuring purposes.
B.— Do. do.
C.— Do. Local consumption.
D.— Do. Manuring purposes.
E.— Do. do.
F.— Do. do.

	Rs. a. p.
Expenditure ...	45,300 8 7
Receipts ...	41,498 15 1
Loss ...	3,801 9 6

W. C. SHEPHERD,
Collector of Salt Revenue.

APPENDIX K.

Statement showing Details of Cases of Salt smuggling disposed of by the Salt Department during the year 1914-1915.

SALT.

Divisions.	Nature of Offence.										Mode of Smuggling.							
	Theft from Salt-works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division.	...	...	...	.....	4	0 13 5	...	...	...	.....	4	0 13 5	4	0 13 5	...	...	...	...	...	...
Daman Frontier ...	...	...	...	.....	...	...	...	...	...	.....	...	.....	...	...	...	...	...	...	...	...
Total, N. D. and Daman ...	...	...	...	.....	4	0 13 5	...	...	...	.....	4	0 13 5	4	0 13 5	...	...	...	...	...	...
Southern Division.	6	7 17 63	...	.....	51	90 0 70	2	154 17 20	48	132 2 38	107	383 38 31	21	12 8 23	...	...	2	91 21 20	11	183 17 40
Goa Territory ...	...	...	19	58 2 40	...	...	...	...	1	0 0 64	20	58 3 24	17	57 7 40	...	...	...	...	...	...
Total, S. D., and Goa ...	6	7 17 63	19	58 2 40	51	90 0 70	2	154 17 20	49	132 3 22	127	442 1 55	38	69 15 63	...	...	2	91 21 20	11	183 17 40
Total ...	6	7 17 63	19	58 2 40	55	90 13 75	2	154 17 20	49	132 3 22	131	242 14 60	42	69 28 68	...	...	2	91 21 20	11	183 17 40

SALT—*contd.*

Divisions.	Mode of Smuggling—*contd.*				How cases were disposed of.						Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual produce by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real value of confiscated Property.	Rewards granted, if any.
	Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.							
	No.	Quantity.	No.	Quantity.													
		Mds. s. t.		Mds. s. t.						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	...	.....	4	0 13 5	4	...	4	4	...	100·00	.....	.....	.....	.....	6 0 0	.....	2 0 0
Daman Frontier ..	...	.....	...	.....	...	...	...	...	...	..	.....	.....	.....	.....	.....	.....	.....
Total, N. D., and Daman ...	...	.....	4	0 13 5	4	...	4	4	...	100·00	.....	.....	.....	.....	6 0 0	.....	2 0 0
Southern Division.	73	96 31 28	107	383 38 31	127	23	104	98	6	94·25	39,888 15 3	616 2 6	91 11 0	707 13 6	445 8 0	1,206 12 2	379 4 0
Goa Territory ...	3	0 35 64	20	58 3 24	13	1	12	11	1	91·66	81 8 6	.....	67 5 3	67 5 3	56 0 0	81 8 6	41 8 0
Total, S. D., and Goa ...	76	97 27 12	127	442 1 55	140	24	116	109	7	93·96	39,970 7 9	616 2 6	159 0 3	775 2 9	501 8 0	1,288 4 8	422 12 0
Total ...	76	97 27 12	131	442 14 60	144	24	120	113	7	94·16	33,970 7 9	616 2 6	159 0 3	775 2 9	507 8 0	11,288 4 8	422 12 0

W. C. SHEPHERD,
Collector of Salt Revenue.

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COMMISSIONER'S REVIEW.

S. A. R. No. 1 of 1915.

Bombay, 27th August 1915.

Submitted to Government in the Revenue Department.

2. The financial results of the year under report and the two previous years are in round figures :— Financial results.

	1914-15.	1913-14.	1912-13.	Annual average. 1907—1912.
	Rs.	Rs.	Rs.	Rs.
Gross receipts	144 lákhs.	127·5 lákhs.	124 lákhs.	125 lákhs.
Net receipts	122 „	106·5 „	102 „	105 „
Expenditure exclusive of refunds ...	20·75 „	20·5 „	21·5 „	19·25 „
Percentage of charges to net receipts	17	19	21	8

3. The quantities of salt removed from the works in each of the last two years were as shown below :— Removals.

	Full duty.	Nominal duty.	Free of duty.	Total.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1913-14 ...	1,15,32,420 10	5,97,136 0	79,445 3	1,22,09,001 13
1914-15 ...	1,19,95,691 20	8,27,930 0	69,338 20	1,28,92,960 0

From these figures it will be seen that there was an increase of about 4½ lákhs of maunds, or 4 per cent., in the removals of salt at full duty. The increase occurred chiefly in respect of sea salt owing to large purchases made by the public through apprehension of a rise in the rate of duty. The decline in respect of Barágra Salt was due to the postponement of issues at the close of the year in order to avoid the expense of making a heap of the new crop, since the excess of the new crop above that for which there is room in the closed and open store was exactly sufficient to meet the immediate requirements of the trade.

4. The total quantity of salt manufactured shows a rise of 7 per cent. from 1,26,85,153 maunds in 1913-14 to 1,35,15,715 maunds in the year under report. The explanation of the increase is given in paragraph 17 of the Collector's report. Though the production increased, the aggregate stocks in hand fell from 31 lákhs at the beginning to 27 lákhs at the close of the year. This stock, added to the balance of about 98½ lákhs on the 30th June, 1915 (against 65¾ lákhs on the same date in the previous year), is amply sufficient to meet all ordinary demands up to the next manufacturing season. Fifty-eight pans were laid out in the new Khárághoda Salt Works last season under the very unfavourable circumstances detailed in paragraph 12 of the Collector's report. The Commissioner fully endorses the commendations bestowed by the Collector upon Mr. Steele and Khán Bahádur Ghulam Yassin who worked the pans with success in the face of many difficulties. The Collector proposes gradually to increase the number of pans in the new agar next year. The difficulty of obtaining labour at the Pritchard Salt Works still continues and has been accentuated by causes connected with the war. As regards the sea salt works around Bombay, extensions of some of the existing works were made to increase the area available for production. Manufacture.

Receipts.

5. The increase in the removals of fully dutiable salt was accompanied by more than the corresponding increase in the excise duty receipts, due to larger advance payments for the removals of the current year. There was an increase in the quantity of salt exported to all places outside the Presidency. Exports of sea salt to the Madras Presidency show an increase of about 3 lákhs of maunds and those to Calcutta and Foreign Malabar of about 81,000 and 23 lákhs of maunds, respectively. The increase in the exports to the Madras Presidency is attributed to the expectation of a rise in the rate of duty, while in the case of Calcutta the increase is due to curtailed imports of European salt. The considerable increase in the exports to Foreign Malabar is only apparent and is to be ascribed to the unusual drop in the previous year due, as remarked in the Review of that year's Administration Report, to the efforts made by the Madras Government to introduce locally manufactured salt in the Travancore and Cochin States. During the year under report 73·4 per cent. of the salt produced in the salt works near Bombay was exported outside the Presidency, as against 72·5 per cent. in the previous year.

Expenditure.

6. The total expenditure of the Department increased by about Rs. 52,000 for the reasons stated in paragraph 28 of the Collector's report.

Offiences.

7. The number of detected offences against the Salt Act fell from 143 to 131. The majority of the cases were of clandestine removal of natural salt and illicit removal of salt earth in the Southern Division. The steady decrease in the number of offences is due to the increased efficiency of the guarding establishment.

Fish Curing Yards.

8. The working of the fish curing yards again shows a net loss, namely, Rs. 3,801 against 1,776 in the preceding year, the reasons for which are detailed in paragraph 31 of the report, and the cost price of salt issued for the purpose will have to be raised. The proposal to create a Local Fund in respect of the fish curing yards was negatived by Government in their Order No. 2512 of 2nd March 1915.

Consumption and Prices.

9. The average rate of consumption of salt per head throughout the Presidency rose from 13·3 lbs. to 13·7 lbs., while the average selling price in most of the districts of the Presidency was either higher than that of the previous year or stationary. The rise in prices in the districts of the Panch Maháls, Thána, Ratnágiri, Kánara and Dhárwár was due to the circumstances explained in paragraph 24 of the report. The variation in the prices in Bombay, Surat, Násik, East Khándesh, Belgaum and Bijápur was insignificant and due to trade fluctuations.

Concluding remarks.

10. At the suggestion of Mr. Quin, an investigation of the conditions at Khárághoda in regard to malaria was made under the orders of the Sanitary Commissioner. Some of the latter's proposals resulting from that enquiry have been carried out, while others are receiving careful attention. A detailed report on the results of the measures taken has been submitted to Government, as desired in their Resolution No. 8871, dated the 21st September, 1914. These measures resulted in a considerable decrease in malaria in September and October last, and the vital statistics of the new village show a distinct and satisfactory improvement.

11. The discovery, alluded to in paragraph 36 of the Collector's letter, of the fact that large quantities of Magnesium Chloride are produced in the course of salt manufacture at the Pritchard Salt Works is an important one and will be exceedingly useful both from a trade point of view, as giving a local substitute for imports from Germany, and as giving a useful addition to the salt revenue. The question of the production of Magnesium Chloride from sea salt also has recently been discussed by the Collector at a meeting of shilotris held in Bombay.

12. A conference of Assistant Collectors of Salt Revenue was held for the first time in the year under report. When important questions of administration arise for consideration, personal discussion is likely to be of value.

13. The Commissioner notes with pleasure the services rendered by officers of the Department in assisting the Defence Committee.

14. Mr. Shepherd was in charge of the Department for the greater part of the year. He has managed it efficiently and done much useful work.

15. The Department has since the close of the year sustained a double loss by the death of its two senior Assistant Collectors, Mr. Bulkley and Mr. Macnamara, both of them able and zealous servants of Government whom it will be very hard to replace. Mr. Bulkley died suddenly of heart failure at Thána only a few weeks ago. The news of Mr. Macnamara, who had but recently gone on active service, being killed in action has only just been received. Both officers leave behind them a fine example of devotion to duty

S. R. ARTHUR,
Commissioner of Customs,
Salt, Opium and Abkári.

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Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1914-15.

No. 11016.

REVENUE DEPARTMENT.

Bombay Castle, 16th October 1915.

Letter* from the Collector of Salt Revenue, Bombay, C.R. No. 1654, dated 5th August 1915.

Government memorandum* No. 8672, dated 14th August 1915, to the Collector of Salt Revenue, Bombay.

Memorandum from the Commissioner of Customs, Salt, Opium and A'bkári, S. A. R. No. 1, dated 27th August 1915—Submitting, with his review, a letter C. R. No. 1654, dated 27th July 1915, from the Collector of Salt Revenue, Bombay, who forwards the report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the official year 1914-15.

Government memorandum* No. 10224, dated 25th September 1915, to the Commissioner of Customs, Salt, Opium and A'bkári.

Government endorsement* No. 10225, dated 25th September 1915, to the Manager, Government Central Press.

RESOLUTION.—The total quantity of salt dealt with by the Department increased during the year from approximately 125½ to 132½ lákhs of maunds. The expenses rose slightly, but a substantial increase in the gross receipts enabled the Department to show a net profit of Rs. 122 lákhs compared with an annual average for the previous five years of 105 lákhs. The proportion of charges to net receipts fell from 19 to 17 per cent. The output for the season from the Pritchard Works amounted to 31¾ lákhs of maunds, a figure which beats all previous records and is specially satisfactory in view of labour troubles and the unexpected difficulties encountered in the opening of the new work at Khárághoda. The produce of sea salt also shows a marked increase, from 96 to 106 lákhs of maunds. Shilotries made special efforts to improve the output in view of the shortage anticipated from the cessation of European imports, with the result that in spite of unprecedented sales the market price remained at practically its former level. An interesting feature of the year is the very large increase in the output of the Sanikatta work, which is ascribed to the formation of a co-operative society among the salt owners.

2. The figures of consumption within the Presidency show an increase from 35¾ to 37 lákhs of maunds. The increase was largely due to speculative purchases made in anticipation of a rise in the salt duty, and probably represents no increase in the average consumption per head of population.

3. The measures taken to improve the sanitary condition of Khárághoda have already produced a gratifying effect on the vital statistics of the village. A further improvement may be hoped for when the full proposals based on Dr. Mhaskar's malarial survey have been put into execution.

4. The discovery that magnesium chloride can be obtained from the salt deposits at the Pritchard Works is an event of the first consequence. There is good ground for hoping that the process of manufacture, when fully developed, will render Indian mills independent of the foreign and especially the German market for this essential product, and that a new and important Indian industry will be established.

* Not printed.